Revision #24: October 15, 2014:

The following ACCOUNT changes have been made to the WUFAR manual.

Expenditures:
- Allow Object 810, *Transfer to General Fund*, in Fund 27
- Allow Object 570, *Equipment Rental*, with Function 256250, *District Operated Specialized Transportation*, in Fund 27
- Allow Object 345, *Pupil Lodging and Meals*, with Function 256290, District *Operated Pupil Transportation—Other*, in Fund 27
- Allow Object 310, *Personal Services*, with Function 256740, *Contracted Pupil Transportation—Co-Curricular Activities*, in Fund 27
- Allow Object 570, *Equipment Rental*, with Function 256750, *Contracted Specialized Transportation*, in Fund 27
- Delete Object 219, *Retirement—Other Employee Benefits*, with Function 291000, *Termination Benefits*, for Funds 10,21,29,91,99,27,50 and 80
- Allow Object 940 , *Dues and Fees*, with Function 252000, *Fiscal,* in Fund 73 to account for investment fees paid
- Allow Object 998, *Unrealized Loss on Investments*, in Fund 72

Revenues :
- Allow Source 957, *Unrealized Gain on Investments*, in Fund 72

Balance Sheet:
- Allow Account 817000, *Health Benefit Claims Payable*, in Fund 73
- Allow Account 815900, *Other Deposits Payable*, in Funds 38 and 39 to account for Good Faith Deposits received as a result of a debt refinancing. Accounted for in this account until the final refinancing transaction occurs

The following additional modifications were made to the WUFAR manual effective immediately:

Changed the titles and definitions of the following Function and Source Codes:

Modify title for Object 292, *Annuity Payments by District*
Modify definition for Source 690, *Other Revenue from State Sources*, to remove reference from only DPI sources
Modify definition for Object 969, *Other Adjustments*, to include write off of uncollectible receivables
Modify explanation of Capital Items in Chapter 1 to indicate that equipment should be recorded when received or upon the time when title and risk of loss passes to the district as purchaser
Modify definition of Source 971, *Refund of Prior Year Expense* and Source 972, *Property Tax and Equalization Aid Refund*, to include reference to impact on Equalization Aid computation
Modify title of Source 964, *Insurance Claims and Reimbursements*
Modify definition of Object 940, *Dues and Fees*, to include entrance fees for co-curricular and athletic events
Modify definition of Source 972, *Property Tax and Equalization Aid Refund*, to remove reference to 'rescinded' taxes and include reference to 'delinquent personal property taxes'
Expand definition of Function 221300, *Instructional Staff Training*, to include incremental cost of providing substitute teachers in the classroom while classroom teachers are attending training
Modify definition of Function 291000, *Termination Benefits*, to reference 'other early retirement incentives paid to hasten retirement' such as cash payouts

Modify definition of Object 219, *Retirement—Other Employee Benefits*, to include HRA contributions funded in an active employee irrevocable account for future use if not included in actuarial study

Modify Function 292000, *Other Retiree Payments*, to include reference to pension and stipends as well as health benefits when on the pay-as-you-go basis

Expand definition of Source 780, *Federal Aid Received through State Agencies other than DPI*, to include reference to payments from WI Department of Natural Resources for National Forest Income

Expand definition of Object 993, *Trust Fund Disbursements—HRA*, to indicate benefits paid from Fund 73 which are not included in the OPEB actuarial study

Expand definition of Object 996, *Trust Fund Disbursements—TSA and Other Misc Benefits*, to indicate that benefits paid from Fund 73 which are not included in the OPEB actuarial study